



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 25, 2024

Jill Broadfoot  
Chief Financial Officer  
aTYR PHARMA INC  
10240 Sorrento Valley Road  
Suite 300  
San Diego, CA 92014

**Re: aTYR PHARMA INC**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-37378**

Dear Jill Broadfoot:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences